

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

---

<b>In re</b>	)	<b>08-cv-02489-CM</b>
	)	
<b>ALPER HOLDINGS USA, Inc.,</b>	)	
	)	
<b>Debtor,</b>	)	
	)	
<b>RAY AND CATHY FLAKE,</b>	)	
	)	
<b>Appellants.</b>	)	

---

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the Brief of Appellants Ray and Cathy Flake was served upon the persons identified below via First Class Mail, postage pre-paid on the 31st day of March, 2008.

Luc A. Despins  
Milbank, Tweed, Hadley & McCloy LLP  
1 Chase Manhattan Plaza  
New York, New York 10005

Jessica L. Fink  
Milbank, Tweed, Hadley & McCloy LLP  
1 Chase Manhattan Plaza  
New York, New York 10005

Andrew M. Leblanc  
Milbank, Tweed, Hadley & McCloy LLP  
Suite 1100  
International Square Building  
1850 K Street, N.W.  
Washington, DC 20006

Dated: April 1, 2008

/s/ Cliff I. Taylor  
Cliff I. Taylor